

**State of New Mexico**  
**Taxation and Revenue Department**  
**CIGARETTE DISTRIBUTOR'S MONTHLY INVENTORY REPORT**  
**AND ITEMIZED INVENTORY SCHEDULES A, B AND C**  
**Instructions**

If you have questions about completing this report, call the Special Tax Unit at (505) 827-6842.

**Important**

You must have a valid New Mexico Cigarette Distributor's License issued by the Taxation and Revenue Department to purchase or affix New Mexico Cigarette Tax Stamps.

Since 2003, only brand names and families of tobacco products, which include cigarettes, little cigars and roll-your-own tobacco products, that are compliant with the Master Settlement Agreement (MSA) and the Tobacco Escrow Fund Act, may be sold or distributed in New Mexico (whether with a state excise stamp, a tax-exempt stamp or a tax-credit stamp affixed). The New Mexico Attorney General's "Tobacco Manufacturers Directory" is the directory of brand names and families of tobacco products, for both participating and non-participating manufacturers, who are compliant under the MSA or as required by the Tobacco Escrow Fund Act. You can find the directory by visiting [www.nmag.gov](http://www.nmag.gov). A brand of cigarette or tobacco product not listed in the directory or listed in the directory but listed as not compliant, is considered contraband and subjects the manufacturer, distributor or retailer to penalties, sanctions and the product to seizure.

**WHO MUST FILE**

A distributor of cigarettes in, or into, New Mexico must submit a Form RPD-41315, *Cigarette Distributor's Monthly Inventory Report*, for each of its facilities to the Taxation and Revenue Department. Detailed schedules are also required to be attached, itemizing the cigarette brands, quantities and, when applicable, the type of New Mexico cigarette tax stamp applied.

**Other Reporting Requirements**

**Non-participating Manufacturer (NPM) reporting.** Distributors who distribute or sell cigarettes, including little cigars, or import "roll-your-own" tobacco products made by non-participating manufacturers (NPM), for resale or consignment sale or distribution in New Mexico must also complete **Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold***. Attach a completed Form RPD-41188 to Form RPD-41315, *Cigarette Distributor's Monthly Report*, and report the cigarettes and ounces of "roll-your-own" tobacco distributed or sold inside the state of New Mexico, to which you have paid tobacco products tax.

**"Roll-Your-Own"** tobacco is subject to the tobacco product tax, and is also included in the reporting requirements for Non-Participating Manufacturer brands.

**Sales by County and Municipality reporting.** Distributors who sell stamped cigarettes to a *retail-only* business located in New Mexico, or who sell cigarettes at retail from the report-

ing facility, must also complete **Form RPD-41183, *Report of Cigarette Sales in New Mexico Counties and Municipalities***. Form RPD-41183 must be filed, even if no retail sales or sales to *retail-only* establishments were made during the report month.

Important: Before completing Form RPD-41315, see *Important Definitions* below.

**WHEN TO FILE**

To avoid penalty, Form RPD-41315, *Cigarette Distributor's Monthly Inventory Report*, must be submitted to the Department on or before the 25th day of the month following the close of the report period. A reporting period is a full calendar month. Schedule B, *Itemized Received Inventory*, and Schedule C, *Itemized Distributed Inventory*, must be submitted with the monthly inventory report. Schedule A, *Itemized Beginning Inventory*, must be submitted on or before the due date of the first report; that is, 25 days after the close of the first report month for a new distributor, or new facility of a distributor, required to be licensed according to the Cigarette Tax Act. Thereafter, Schedule A may be submitted annually, providing the itemized beginning inventory of stamped and unstamped cigarette packages as of the first day of the calendar year. Distributors must be able to provide the itemized beginning inventory for any month upon request by the Department. When applicable, Forms RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*, and RPD-41183, *Report of Cigarette Sales in New Mexico Counties and Municipalities*, must be submitted with Form RPD-41315, *Cigarette Distributor's Monthly Inventory Report*.

**IMPORTANT DEFINITIONS**

**"Stamped cigarettes"** for purposes of this form, means a package of cigarettes that has a New Mexico Cigarette Tax Stamp properly affixed, and includes tax-exempt and tax-credit stamps. "Stamped cigarettes" does not include packages of cigarettes that have another state's cigarette tax stamp affixed or a New Mexico stamp that is not properly affixed.

**"Unstamped cigarettes"** for purposes of this form, means a package of cigarettes that does *not* have a New Mexico Cigarette Tax Stamp properly affixed, and includes packages stamped with another state's cigarette tax stamp.

**"Properly affixed"** means that the New Mexico Cigarette Tax Stamp is affixed to the package of cigarettes in such a manner as to clearly display the entire serial number and at least 60% of the stamp. If the stamp is damaged, a new stamp must be affixed and the distributor may apply for a refund of the spoiled or damaged stamp. See Form RPD-41211, *Application for Refund of Cigarette Tax*.

**"Package"** means an individual pack, box or other container,

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and does not include a container that itself contains other containers, such as a carton of cigarettes.

**"Cigarette"** means any roll of tobacco or any substitute for tobacco wrapped in paper or other substance not containing tobacco; a roll of tobacco that is wrapped in any substance containing tobacco, other than 100% natural leaf tobacco, and which because of its appearance, the type of tobacco used in the filler, its packaging and labeling, or its marketing and advertising, is likely to be offered to, or purchased by consumers as a cigarette, and includes bidis and kreteks; or any other roll of tobacco that is defined as a "cigarette" in Subsection D of Section 6-4-12 NMSA 1978. "Cigarette" includes certain small cigars sold in packages similar to cigarettes. If a small cigar is wrapped in something other than 100% tobacco, or because of its appearance, the type of tobacco used in the filler, its packaging and labeling, or its marketing and advertising, is likely to be offered to, or purchased by consumers as a cigarette, it is a cigarette for purposes of the Cigarette Tax Act. Roll-your-own tobacco is not a cigarette for purposes of the Cigarette Tax Act, and is subject to the tobacco products tax.

**"Distributor"** means a person licensed pursuant to the Cigarette Tax Act to sell or distribute cigarettes in New Mexico. "Distributor" does not include:

- a retailer;
- a cigarette manufacturer, export warehouse proprietor or importer with a valid permit pursuant to 26 U.S.C. 5713, if that person sells cigarettes in New Mexico only to distributors who hold valid licenses under the laws of a state or sells to an export warehouse proprietor or to another manufacturer; or
- a common or contract carrier transporting cigarettes pursuant to a bill of lading or freight bill, or a person who ships cigarettes through the state by a common or contract carrier pursuant to a bill of lading or freight bill.

**"Distributed"** means sold or otherwise transferred to another person or facility.

**"Manufacturer"** means a person who manufactures, fabricates, assembles, processes or labels a cigarette or imports from outside the United States, directly or indirectly, a finished cigarette for sale or distribution in the United States.

**"Retailer"** means a person, whether located within or outside New Mexico, who sells cigarettes at retail to a consumer in New Mexico when the sale is not for resale.

**"Brand Family"** means all styles of cigarettes sold under the same trademark and includes cigarettes differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol", "lights", "kings" and "100s".

**"Tax-credit Stamp"** means a stamp that indicates the cigarette package bearing the stamp is to be or has been sold by a retailer located on land of a tribe that has imposed a qualifying tribal cigarette tax.

**"Qualifying tribal cigarette tax"** means an excise, privilege or similar tax at a minimum rate of:

- \$.0375 per cigarette if packaged in lots of 20 or 25,
- \$.075 per cigarette if packaged in lots of 10, or
- \$.15 per cigarette if packaged in lots of 5.

**About Unstamped Inventories**

Inventory included in "unstamped cigarettes held for distribution or sale *inside* New Mexico" must be stamped with a New Mexico Cigarette Tax Stamp properly affixed by the distributor within 30 days of receipt. Inventory of "unstamped cigarettes held for distribution or sale *outside* New Mexico" may be maintained on the distributor's premises if the unstamped cigarettes for distribution or sale outside the state are kept in a separate part of the distributor's place of business, physically segregated from packages of cigarettes to be distributed or sold inside New Mexico and clearly identified as packages of cigarettes for distribution or sale outside of New Mexico. Inventory of "unstamped cigarettes held for distribution or sale *outside* New Mexico" may include cigarettes for which no determination has been made regarding whether they will be sold inside or outside New Mexico.

**About Tax-Exempt and Tax-Credit Stamps**

Effective July 1, 2010, cigarette packages with a tax-exempt stamp affixed, may not be distributed or sold to an Indian nation, tribe or pueblo in New Mexico, or to a tribal member for use or sale on that Indian nation, tribe or pueblo. Cigarette packages with a tax-exempt stamp affixed may only be distributed or sold to a New Mexico state or federal governmental entity in New Mexico.

A tax-credit stamp, when affixed to a package of cigarettes, indicates that the cigarette package is to be or has been sold for resale, to a retailer located on land of an Indian nation, tribe or pueblo that has imposed a qualifying tribal cigarette tax. The retailer must be a tribe or tribal member licensed or approved by the tribe to sell cigarettes on that tribe's land, and that the tribe has certified to the department that the tribe has in effect a qualifying tribal cigarette tax. A qualifying tribal cigarette tax is an excise tax, privilege or similar tax at a minimum rate of (1) \$.0375 per cigarette if the cigarettes are packaged in lots of 20 or 25; (2) \$.075 per cigarette if the cigarettes are packaged in lots of 10; or (3) \$.15 per cigarette if the cigarettes are packaged in lots of 5.

Taxation and Revenue Department posts a list of qualifying Indian nations, tribes or pueblos. If the Indian nation, tribe or pueblo has not imposed a qualifying tribal cigarette tax, you may only distribute or sell them cigarettes packages with a 20 or 25 stick tax stamp affixed.

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**HOW TO COMPLETE THE FORMS**

To complete Form RPD-41315, *Cigarette Distributor's Monthly Report*, enter the report period and complete the name and address block. You must enter the name, address, identification numbers and distributor's license number for the reporting distributor's facility. Include the contact information. Follow the line instructions provided below for the reports, schedules and required attachments.

**Negative Amounts Not Allowed.** When completed properly, negative amounts are never reported on Form RPD-41315, *Cigarette Distributor's Monthly Report*, or on any of its schedules. A common reason for reporting negative amounts is incorrect reporting of returned packs. Returned packs must be reported on Schedule B. If packs are subsequently destroyed or returned to the manufacturer, report these packs on Schedule C using Distributed Code L.

Sign and date the form and mail to: New Mexico Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, New Mexico 87504-5123. For assistance call (505) 827-6842.

**LINE INSTRUCTIONS**

**Section I - Unstamped Cigarette Inventory Reconciliation.** For purposes of this inventory report, "unstamped cigarettes" mean cigarettes that DO NOT have a properly affixed New Mexico Cigarette Tax Stamp. Include packages of cigarettes stamped with another state's cigarette tax stamp.

**Line 1.** Enter the number of unstamped packages of cigarettes held for distribution or sale **outside** New Mexico on the first day of the report month. Unstamped cigarettes which are not yet dedicated for distribution inside or outside New Mexico may be included. The number of packages of cigarettes on hand at the beginning of a report period must be periodically itemized on an attached Schedule A, *Itemized Beginning Inventory*. See *When to File*, on page 1 of these instructions, to determine when you must attach Schedule A.

**Line 2.** Enter the number of unstamped packages of cigarettes held for distribution or sale **inside** New Mexico on the first day of the report month. Distributors are required to affix New Mexico Cigarette Tax Stamps to each package of cigarettes held for distribution or sale inside New Mexico within 30 days of receipt. See also Schedule A, *Itemized Beginning Inventory*.

**Line 3.** Enter the number of unstamped packages of cigarettes received during the report month and held for distribution or sale **outside** New Mexico. The brand family and name and address of the person from whom the cigarettes were received

must be itemized on an attached Schedule B, *Itemized Received Inventory*.

**Line 4.** Enter the number of unstamped packages of cigarettes received during the report month and held for distribution or sale **inside** New Mexico. The brand family and name and address of the person from whom the cigarettes were received must be itemized on an attached Schedule B, *Itemized Received Inventory*.

**Line 5.** Enter the number of packages of cigarettes to which you have applied the New Mexico cigarette tax stamp during the report month. Also, enter this number on line 10 of this form. The sum of all columns on line 17 must equal this number.

**Line 6.** Enter the number of unstamped packages of cigarettes distributed for sale **inside and outside** New Mexico in their respective columns. Include other reductions to inventory during the report month in the *Inside NM* column. Include unstamped cigarettes distributed directly to a person outside New Mexico, or to a person in New Mexico licensed to distribute *inside or outside* New Mexico, and other reductions to inventory, including losses due to shrinkage and returns. The brand family and name and address of the person to whom the cigarettes were distributed or sold, must be itemized on an attached Schedule C, *Itemized Distributed Inventory*. In the *Outside NM* column, enter the total amount reported on Schedule C, *Unstamped Inventory - Outside New Mexico*. In the *Inside NM* column, enter the total amount reported on Schedule C, *Unstamped Inventory - Inside New Mexico*.

**Line 7.** Subtract line 6, *Outside NM* column, from the sum of lines 1 and 3. This is the ending inventory of unstamped packages of cigarettes held for distribution or sale **outside** New Mexico on the last day of the report period. This number must match the beginning inventory of unstamped cigarettes held for distribution or sale *outside* New Mexico, line 1, on the next month's RPD-41315, *Cigarette Distributor's Monthly Report*.

**Line 8.** Subtract the sum of lines 5 and 6, *Inside NM* column, from the sum of lines 2 and 4. This is the ending inventory of unstamped packages of cigarettes held for distribution or sale **inside** New Mexico on the last day of the report period. This number must match the beginning inventory of unstamped cigarettes held for distribution or sale *inside* New Mexico, line 2, on the next month's RPD-41315, *Cigarette Distributor's Monthly Report*. The receipt date of unstamped packages of cigarettes included, may not be more than thirty days prior to the last day of the report month.

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**About the Sale of Unstamped Cigarettes in New Mexico**

A distributor may not distribute or sell unstamped cigarettes for resale to any person in New Mexico, including another facility owned by the distributor, unless the distributor maintains certain documentation required by the Department. Documentation includes a copy of the distributor's license to distribute inside or outside of New Mexico, shipping documentation showing that the cigarettes were shipped to the distributee. All New Mexico licensed distributors, whether located inside or outside New Mexico, must stamp packages of cigarettes distributed in New Mexico, to an Indian nation, tribe or pueblo, or to any person located on an Indian nation, tribe or pueblo.

**Section II - Stamped Cigarette Inventory Reconciliation**

For purposes of this inventory report, "stamped cigarettes" means cigarettes that have a properly affixed New Mexico cigarette tax stamp. Include packages of cigarettes that have a tax-exempt or tax-credit stamp affixed, but do not include packages of cigarettes stamped with another state's cigarette tax stamp.

**Line 9.** Enter the number of stamped packages of cigarettes held for distribution or sale *inside* New Mexico on the first day of the report month. The number of packages of cigarettes on hand at the beginning of a report period must be periodically itemized on an attached Schedule A, *Itemized Beginning Inventory*. See *When to File*, on page 1 of these instructions to determine when you must attach Schedule A.

**Line 10.** Enter the number of packages of cigarettes to which a New Mexico cigarette tax stamp has been properly affixed during the report month. This number must be the same number as reported on line 5.

**Line 11.** Enter the number of stamped packages of cigarettes received during the report month. The brand family and name and address of the person from whom the cigarettes were received must be itemized on an attached Schedule B, *Itemized Received Inventory*.

**Line 12.** Enter the number of stamped packages of cigarettes distributed or sold during the report month. The brand family and name and address of persons to whom the cigarettes were distributed must be itemized on an attached Schedule C, *Itemized Distributed Inventory*. Cigarettes sold at retail may be lumped into one line item and the name and address of the persons to whom the cigarettes were sold is not required to be included.

**Line 13.** Subtract line 12 from the sum of lines 9, 10 and 11. This is the ending inventory of packages of stamped cigarettes

on hand on the last day of the report month. This number must match the beginning inventory of stamped cigarettes, line 9, on the next month's Form RPD-41315, *Cigarette Distributor's Monthly Report*.

**Section III - Unaffixed New Mexico Cigarette Tax Stamp Inventory**

The columns represent each of the four types of New Mexico cigarette tax stamps. The heading "20 stick stamp" represents the New Mexico cigarette tax stamp for packages of 5, 10 and 20 sticks; "25 stick stamp" represents the New Mexico cigarette tax stamp for packages of 25 sticks; "Tax-exempt" represents the New Mexico cigarette tax-exempt stamp, and "Tax-credit" represents the New Mexico cigarette tax-credit stamp. Under each column heading, enter only the number of unaffixed stamps of the stamp type indicated.

**Line 14.** For each type of stamp in columns *20 stick stamp*, *25 stick stamp*, *Tax-exempt*, and *Tax-credit*, enter the number of unaffixed New Mexico cigarette tax stamps on hand on the first day of the report period.

**Line 15.** In the columns for *20 stick stamp*, *25 stick stamp*, *Tax-exempt*, and *Tax-credit*, enter the number of stamps received from the Department during the month. *NOTE: Distributors may NOT obtain unaffixed stamps from anyone other than the Taxation and Revenue Department.*

**Line 16.** In the columns for *20 stick stamp*, *25 stick stamp*, *Tax-exempt*, and *Tax-credit*, enter the number of stamps which have been spoiled or returned for refund.

**Line 17.** In the columns for *20 stick stamp*, *25 stick stamp*, *Tax-exempt*, and *Tax-credit*, enter the number of stamps which have been properly affixed during the month. The sum of the three columns must equal the amount reported on lines 5 and 10 of Form RPD-41315, *Cigarette Distributor's Monthly Report*.

**Line 18.** In the columns for *20 stick stamp*, *25 stick stamp*, *Tax-exempt*, and *Tax-credit*, subtract the sum of lines 16 and 17 from the sum of lines 14 and 15. This is the number of stamps on hand on the last day of the report month for each type of stamp. For each type of stamp, the number must match the beginning inventory of unaffixed cigarette tax stamp inventory, line 14, on the next month's Form RPD-41315, *Cigarette Distributor's Monthly Report*.

**SCHEDULE A, Itemized Beginning Inventory**

Schedule A, *Itemized Beginning Inventory*, must be submitted the first time a distributor's facility is required to file Form RPD-41315, *Cigarette Distributor's Monthly Report*, and thereafter,

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annually, on the first day of the calendar year. The Department may request an itemized beginning inventory for any report month, and the distributor must submit the information in a format similar to Schedule A, *Itemized Beginning Inventory*.

Schedule A, *Itemized Beginning Inventory*, captures itemized detail of the inventory count reported on lines 1, 2 and 9 of Form RPD-41315, *Cigarette Distributor's Monthly Report*. The itemized detail must include quantities of packages of cigarettes, brand family, type of stamp affixed and, for unstamped cigarettes, whether the inventory is held for distribution or sale inside or outside New Mexico. See *About Unstamped Inventories* on page 2 for important information. Complete the schedule for the beginning inventory count, and if more than one page is needed, complete the supplemental page for Schedule A. Summarize the total quantities from all pages on the first page of Schedule A. Transfer the total quantities to lines 1, 2 and 9 of Form RPD-41315, *Cigarette Distributor's Monthly Report*, as directed on the schedule.

**SCHEDULE B, *Itemized Received Inventory***

Schedule B, *Itemized Received Inventory*, must be submitted with every Form RPD-41315, *Cigarette Distributor's Monthly Report*. See *When to File*, on page 1 for more information on due dates.

Schedule B, *Itemized Received Inventory*, captures itemized detail of the inventory count reported on lines 3, 4 and 11 of Form RPD-41315, *Cigarette Distributor's Monthly Report*. The itemized detail must include quantities of packages of cigarettes, the name and address of who the cigarettes were received from, brand family, type of stamp affixed and, for unstamped cigarettes, whether the inventory is held for distribution or sale inside or outside New Mexico. See *About Unstamped Inventories* on page 2 for important information. Complete Schedule B for received inventory counts that occurred during the report month, and if more than one page is needed, complete the supplemental page for Schedule B. Summarize the total quantities from all pages on the first page of Schedule B. Transfer the total quantities to lines 3, 4 and 11 of Form RPD-41315, *Cigarette Distributor's Monthly Report*, as directed on the schedule.

**NOTE:** Always report cigarette packs previously distributed and subsequently returned on Schedule B as cigarettes received. When the packs are not eligible for re-sale and are destroyed or returned to the manufacturer, also report them on Schedule C (Distributed Code "L").

**SCHEDULE C, *Itemized Distributed Inventory***

Schedule C, *Itemized Distributed Inventory*, must be submitted with every Form RPD-41315, *Cigarette Distributor's Monthly*

*Report*. See *When to File* on page 1 for more information on due dates.

Schedule C, *Itemized Distributed Inventory*, captures itemized detail of the inventory count reported on lines 6 and 12 of Form RPD-41315, *Cigarette Distributor's Monthly Report*. The itemized detail must include quantities of packages of cigarettes, the name and full physical address to whom the cigarettes were distributed, brand family, whether a stamp was affixed and type of stamp affixed. Cigarettes sold at retail may be lumped into one line item, and the name and address of the persons to whom the cigarettes were sold are not required to be included. Unstamped cigarettes sold to a person located in another state may also be lumped into one line item by brand family, and the name and address of the persons to whom the cigarettes were sold are not required to be included. See *About the Sale of Unstamped Cigarettes in New Mexico*, on page 3 for important information. Complete Schedule C for distributed and sold inventory counts and other reductions to inventory, that occurred during the report month, and if more than one page is needed, complete the supplemental page for Schedule C. Summarize the total quantities from all pages on the first page of Schedule C. Transfer the total quantities to line 6, *Outside NM* and *Inside NM* columns, and line 12 of Form RPD-41315, *Cigarette Distributor's Monthly Report*, as directed on the schedule.

**Non-participating Manufacturer (NPM) Reporting**

In the column marked "NPM" on Schedule C, *Itemized Distributed Inventory*, enter an "X" if the manufacturer of the product distributed or sold is a non-participating manufacturer. Distributors who purchase tobacco products made by non-participating manufacturers (NPM), identified by the Tobacco Master Settlement Agreement (MSA), must also complete Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*, when the NPM product is stamped for sale inside New Mexico by your facility, and sold or distributed for sale inside New Mexico. If you have not sold or distributed NPM tobacco products inside New Mexico, check the NPM box at the top of the first page of Schedule C, *Itemized Distributed Inventory*, and do not submit Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*. By marking the NPM checkbox at the top of the first page of Schedule C, *Itemized Distributed Inventory*, you are affirming that you have not sold any tobacco products made by an NPM. If you have sold or distributed "roll-your-own" tobacco made by an NPM, but have not sold or distributed cigarettes made by an NPM, do not mark the NPM checkbox at the top of the page. Attach a completed Form 41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*, reporting the ounces of roll-your-own tobacco distributed or sold inside the state of New Mexico.

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**Distributed Code.** Schedule C, *Itemized Distributed Inventory*, requires a *Distributed Code* for each itemized entry. The *Distributed Code* defines the type of entity and the location of the person to whom the cigarettes were distributed or sold. *Distributed Codes* are listed in the table on this page, and on the first page of Schedule C. For each itemized entry, enter the *Distributed Code* from the table that best applies to the person to whom the cigarettes were distributed.

See *About Unstamped Inventories*, and *About Tax-exempt and Tax-credit Stamps*, on page 2, for distribution restrictions. Also see *About the Sale of Unstamped Cigarettes in New Mexico* on page 4.

**Penalty for Failure to Report**

The Department may revoke or suspend the New Mexico cigarette distributor's license of a distributor who knowingly fails to file timely the reports described in these instructions.

A penalty, in addition to any other penalty provided in the Cigarette Tax Act, shall be assessed for a distributor who knowingly fails, neglects or refuses to submit this report as required by the Cigarette Tax Act.

- For a first offense, a penalty of up to \$1,000 may be imposed.
- For a second offense, a penalty of not less than \$1,500 and no more than \$2,500 may be imposed.
- For a third or subsequent offense, a penalty of not less than \$5,000 may be imposed.

Any tobacco product manufacturer, stamping agent or importer of cigarettes, or any officer, employee or agent of any such entity, who knowingly makes a materially false statement in any record required to be kept by the Cigarette Tax Act, or in any report or return required to be filed with the Department by the Cigarette Tax Act is guilty of a fourth degree felony.

**DISTRIBUTED CODE TABLE**

<b><u>Code</u></b>	<b><u>Distributed or sold:</u></b>
G .....	to a New Mexico state or federal governmental entity in New Mexico.
N.....	to an Indian nation, tribe or pueblo in New Mexico, or to a tribal member located on the Indian nation, tribe or pueblo in New Mexico.
A .....	to a person located on an Indian nation, tribe or pueblo in New Mexico, who is <i>not</i> a member of the nation, tribe or pueblo.
D.....	to another distributor licensed to distribute in New Mexico.
L .....	other reductions to inventory, such as losses, shrinkage and returns.
NM.....	to a New Mexico <i>retail-only</i> establishment. Report each retail-only establishment.
R.....	to an individual, at retail from your facility in New Mexico. If sold at retail from your facility, the sales may be lumped into one line on this report.
State code .....	to a person located in another state; enter the two character state abbreviation for the state where distributed.